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liberally in favor of the land-owners, and to impose no conditions on their power to give or withhold consent. *Merriam v. Utica R. R. Co.*, 18 N. Y. Misc. 269. An injunction will be granted if the company begins construction without obtaining the required assent. *Stockton v. Railway Co.*, 53 N. J. Eq. 418.

TRUST DEED—VALIDITY—PERPETUITIES—PUBLIC CHARITY.—TROUTMAN ET AL. V. DE BOISSIERE ODD FELLOWS' ORPHANS' HOME AND INDUSTRIAL SCHOOL ASSOCIATION ET AL., 71 PAC. 286 (KAN.).—A conveyance of land was made to trustees and their successors in perpetual trust to provide a home and school for children of deceased members of a secret society. Held, that it was not a gift for purposes of a public charity, and was void by the rule against perpetuities. Cunningham, Pollock and Burch, JJ., *dissenting*.

The majority opinion asserts that no trust can be considered a public charity, the purpose of which is not one which the State might itself undertake. In so far as it affects the validity of the trust this assumption is new. Trusts for the poor of churches or secret societies have been held charitable. *Conklin v. Davis*, 63 Conn. 377; *Atty.-Gen. v. Old South Soc.*, 13 Allen (Mass.) 474; *Duke v. Fuller*, 6 N. H. 536. And secret societies, as such, have been held charitable objects. *Everett v. Carr*, 59 Me. 325; *King v. Parker*, 9 Cush. (Mass.) 71; *Savannah v. Lodge*, 53 Ga. 93; *Indianapolis v. Grand Master*, 25 Ind. 518; *Vander Volgen v. Yates*, 3 Barb. Ch. 242. *Contra, Babb v. Reed*, 5 Rawle (Pa.) 151; *Bangor v. Lodge*, 73 Me. 428.

REVIEWS.

A Treatise on the Power of Taxation, State and Federal in the United States. By Frederick N. Judson, of the St. Louis Bar. F. H. Thomas Law Book Co., St. Louis, 1903. 1 vol., sheep, pp. 868.

Taxation has not received as much attention from text writers as its importance would seem to demand. Judge Cooley in 1876 wrote the first comprehensive treatise on the general subject. A two volume work by Desty followed in 1884. Recently, however, it has come into greater prominence. Reforms in the methods and principles of taxation are progressing rapidly. Indiana in 1891 developed a new machinery that was watched with interest by other States and led the way for Michigan's reform in 1899, and the notable attempts of Ohio, Wisconsin and Minnesota. And while economists have pointed the way, and legislatures experimented, the courts have weighed more carefully than ever its delicate problems complicated by our dual system of State and national sovereignty. And as the conditions of the times appear to require books upon subdivisions of important subjects, so the various phases of taxation are beginning to be treated separately. In 1886 Mr. Welty's book